

HONIGMAN.

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Fax Transmission**January 28, 2019****Pages (including cover): 6**

Recipient(s)	Fax Number
Internal Revenue Service	855-204-6184

RE: SECOND REQUEST

Expedited Processing of Form 1023

Organization Name: AU NFP

Address: 8620 Spectrum Center Boulevard, Sand Diego, CA 92123

EIN: 83-0529332

Document Locator Number: 17053-166-30501-8

Message:**SECOND REQUEST**

Enclosed please find our initial letter dated December 10, 2018, requesting expedited processing of Form 1023 for the above-referenced organization.

-COMM. JOURNAL- DATE DEC-10-2018 ***** TIME 05:05 **** P.81

MODE = MEMORY TRANSMISSION

START=DEC-10 25:03

END-DEC-10 05:05

FILE NO. # 884

STN NO.	COM	ABBR NO.	STATION NAME/TEL. NO.	PAGES	DURATION
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Koenigman Miller Schwartz and Cohn LLP
A Maryland and Commonwealth

Ryan B. Greal

(S-17) 177-M710

Fax: (317) 364-9530
ropel@bluebeam.com

Via FedEx
Via Facsimile

December 10, 2018

**Facsimile: (855) 204-6184
Internal Revenue Service
550 Main Street
Room 4024
Cincinnati, OH 45202**

**Re: AUNFP
EIN: 83-0529332
FORM 1023, REQUEST FOR EXPEDITED PROCESSING
DOCUMENT LOCATOR NUMBER: 17053-166-10501-8**

Ladies and Gentlemen:

This firm represents AU NFP, a California nonprofit public benefit corporation (the "Organization"). A copy of Form 2848 is enclosed for your reference. On June 13, 2018, the Organization filed with the Internal Revenue Service Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code. We are writing to respectfully request expedited processing of the Organization's Form 1023.

The Organization has been established for the purpose of owning and operating the accredited, Title IV-participating, post-secondary institution known as Ashford University (the "University"). The Organization intends to acquire the University via a series of conversion and merger transactions from Ashford University, LLC, a California limited liability company ("Ashford LLC") that is wholly owned by Bridgepoint Education, Inc., a Delaware corporation that is publicly traded on the New York Stock Exchange ("Bridgepoint"). This transaction is further described in the enclosed letter of intent among the Organization, Ashford LLC, and Bridgepoint dated September 14, 2018 (the "*Letter of Intent*").

The transaction is scheduled to close on April 1, 2019, but, as is stated in the Letter of Intent, closing cannot occur until the Organization has received a favorable determination letter from the IRS indicating that the Organization has been granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. The necessity of obtaining expedited review of the Organization's Form 1023 is magnified by the fact that the closing cannot occur until the Organization has received written communication from the United States Department of Education indicating that the Department (i) will, after the closing, recognize the University as a nonprofit institution of higher education under the Higher Education Act of 1965, and (ii) does not identify any material impediment to permitting the University's students to, after the closing, continue to be eligible to receive loans and grants under Title IV federal financial aid programs.

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Detroit • Ann Arbor • Bloomfield Hills • Chicago • Grand Rapids • Kalamazoo • Lansing

293679964

Form 2848(Rev. January 2018)
Department of the Treasury
Internal Revenue Service**Power of Attorney
and Declaration of Representative**► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address AU NFP 6620 Spectrum Center Blvd. San Diego, CA 92123	Taxpayer identification number(s) 83-0529332	
	Daytime telephone number (858) 513-9240	Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address Ryan B. Opal 222 North Washington Square, Suite 400 Lansing, MI 48833-1800	CAF No. 0304-42060R PTIN P02157931 Telephone No. (517) 377-0730 Fax No. (517) 354-9530
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

Name and address James Combs 660 Woodward Ave., 2200 First National Bldg. Detroit, MI 48226	CAF No. 0200-38267R PTIN P01326737 Telephone No. (313) 465-7588 Fax No. (313) 465-7589
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

Name and address	CAF No. PTIN Telephone No. Fax No.
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

Name and address	CAF No. PTIN Telephone No. Fax No.
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

(Note: IRS sends notices and communications to only two representatives.)
to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5a, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 6000A Shared Responsibility Payment, Sec. 4880H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 841, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
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Application for Recognition of Exemption	1023	N/A
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4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider; Authorize disclosure to third parties; Substitute or add representative(s); Sign a return;

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific depletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Revocation/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matter and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here **► YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.



Signature

6/13/18

Date

President and CEO

Title (if applicable)

Dr. Craig D. Swanson

Print Name

AU NFP

Print name of taxpayer from line 1 if other than individual

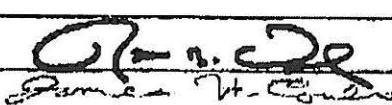
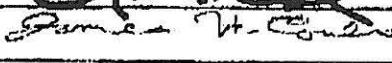
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1342 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See Special Rules and Requirements for Unenrolled Return Preparers in the Instructions for additional information.
 - i Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LTC or STCP. See Instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing Jurisdiction" column.

Designation— Insert above letter (a-r).	Licensing Jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	MI	PS0774		6/13/18
a	MI	PS8760		6/13/18

Form 2848
 (Rev. January 2010)
 Department of the Treasury
 Internal Revenue Service

Power of Attorney and Declaration of Representative

► Go to www.irs.gov/Form2848 for instructions and the latest information.

OMB No. 1846-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date / /

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer Information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address	Taxpayer identification number(s)	
AU NFP 8820 Spectrum Center Blvd. San Diego, CA 92123	83-0629332	
	Daytime telephone number	Plan number (if applicable)
	(858) 513-8240	

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address	CAF No. 0304-42060R PTIN P02157931 Telephone No. (517) 377-0730 Fax No. (517) 364-8630 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
Ryan B. Opel 222 North Washington Square, Suite 400 Lansing, MI 48933-1800			
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>			
Name and address	CAF No. 0200-38257R PTIN P019320737 Telephone No. (313) 465-7588 Fax No. (313) 465-7589 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
James Combs 880 Woodward Ave., 2280 First National Bldg. Detroit, MI 48226			
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>			
Name and address	CAF No. PTIN Telephone No. Fax No. Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
(Note: IRS sends notices and communications to only two representatives.)			
Name and address	CAF No. PTIN Telephone No. Fax No. Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>		
(Note: IRS sends notices and communications to only two representatives.)			
to represent the taxpayer before the Internal Revenue Service and perform the following acts:			

3 Acts authorized (you are required to complete this line 3). With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 5000A Shared Responsibility Payment, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Application for Recognition of Exemption	1023	N/A

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific Use Not Recorded on CAF

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider; Authorize disclosure to third parties; Substitute or add representative(s); Sign a return;

Other acts authorized: _____

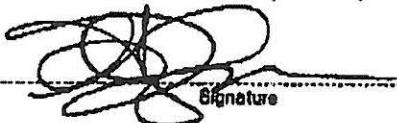
b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including drafting or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 6b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 Signature of taxpayer. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

> IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.



Signature

6/13/18

Date

President and CEO

Title (if applicable)

Dr. Craig D. Swanson AU NFP
Print Name Print name of taxpayer from line 1 if other than individual

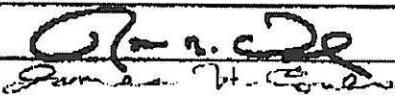
Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent—enrolled as an agent by the Internal Revenue Service per the requirements of Circular 230.
 - d Officer—a bona fide officer of the taxpayer organization.
 - e Full-Time Employee—a full-time employee of the taxpayer.
 - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e) of Circular 230).
 - h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). See *Special Rules and Requirements for Unenrolled Return Preparers in the Instructions for additional information*.
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Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing Jurisdiction" column.

Designation— Insert above letter (d-f).	Licensing Jurisdiction (State) or other licensing authority (if applicable).	Bar, license, certification, registration, or enrollment number (if applicable).	Signature	Date
a	MI	P80774		6/13/18
a	MI	P59760		6/13/18

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

Ryan B. Opel

(517) 377-0730
Fax: (517) 364-9530
ropel@honigman.com

Via FedEx
Via Facsimile

December 10, 2018

Facsimile: (855) 204-6184
Internal Revenue Service
550 Main Street
Room 4024
Cincinnati, OH 45202

Re: AUNFP
EIN: 83-0529332
FORM 1023, REQUEST FOR EXPEDITED PROCESSING
DOCUMENT LOCATOR NUMBER: 17053-166-30501-8

Ladies and Gentlemen:

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The Organization has been established for the purpose of owning and operating the accredited, Title IV-participating, post-secondary institution known as Ashford University (the "University"). The Organization intends to acquire the University via a series of conversion and merger transactions from Ashford University, LLC, a California limited liability company ("Ashford LLC") that is wholly owned by Bridgepoint Education, Inc., a Delaware corporation that is publicly traded on the New York Stock Exchange ("Bridgepoint"). This transaction is further described in the enclosed letter of intent among the Organization, Ashford LLC, and Bridgepoint dated September 14, 2018 (the "Letter of Intent").

The transaction is scheduled to close on April 1, 2019, but, as is stated in the Letter of Intent, closing cannot occur until the Organization has received a favorable determination letter from the IRS indicating that the Organization has been granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. The necessity of obtaining expedited review of the Organization's Form 1023 is magnified by the fact that the closing cannot occur until the Organization has received written communication from the United States Department of Education indicating that the Department (i) will, after the closing, recognize the University as a nonprofit institution of higher education under the Higher Education Act of 1965, and (ii) does not identify any material impediment to permitting the University's students to, after the closing, continue to be eligible to receive loans and grants under Title IV federal financial aid programs.

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29367996.4

HONIGMAN

December 10, 2018

Page 2

Obtaining this communication from the Department of Education requires that the University make a change of control filing with the Department of Education at least 45 days prior to the closing and that the University provide a copy of the IRS determination letter confirming that the Organization has been granted tax-exempt status. In order to provide the Department of Education with a copy of the Organization's IRS determination letter at least 45 days prior to the scheduled April 1, 2019 closing, the Organization's Form 1023 review must be completed before February 14, 2019.

Under the ownership and operation of the Organization as a qualified tax-exempt organization, the University will be better positioned to assist its students with obtaining grants and scholarships under various private and governmental programs that are only available to students of tax-exempt universities. Since the University enrolls students every week, the availability of these benefits to the students attending the University are lost each week that the transaction closing is delayed. In addition, the Organization would be in a position to receive tax deductible contributions from its alumni and other supporters. The Organization's inability to receive these contributions will have an adverse impact on the Organization's operations and its ability to pursue its charitable purposes. Furthermore, as noted above, and as described in detail in the Organization's Form 1023, the Organization has been established for the purpose of acquiring, owning and operating the University – an existing, accredited, Title IV-participating, post-secondary institution - which is a purpose that fits squarely within Section 501(c)(3) of the Internal Revenue Code.

Based on the information discussed above, we respectfully request expedited processing of the Organization's Form 1023. Should you have any questions or require any further information, please do not hesitate to contact me at (517) 377-0730.

Very truly yours,

HONIGMAN MILLER SCHWARTZ AND COHN LLP



Ryan B. Opel

Enclosures

cc: Ms. Mary Jo Maydew (w/o encl.)

222 North Washington Square • Suite 400 • Lansing, Michigan 48933-1800
Detroit • Ann Arbor • Bloomfield Hills • Chicago • Grand Rapids • Kalamazoo • Lansing

29367996.4

HONIGMAN

Honigman Miller Schwartz and Cohn LLP
Attorneys and Counselors

Ryan B. Opel

(517) 377-0730
Fax: (517) 364-9530
ropel@honigman.com

Via FedEx
Via Facsimile

December 10, 2018

Facsimile: (855) 204-6184
Internal Revenue Service
550 Main Street
Room 4024
Cincinnati, OH 45202

Re: AUNFP
EIN: 83-0529332
FORM 1023, REQUEST FOR EXPEDITED PROCESSING
DOCUMENT LOCATOR NUMBER: 17053-166-30501-8

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HONIGMAN

December 10, 2018

Page 2

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Very truly yours,

HONIGMAN MILLER SCHWARTZ AND COHN LLP



Ryan B. Opel

Enclosures

cc: Ms. Mary Jo Maydew (w/o encl.)